

SENATE BILL 820

By Williams

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to amusement taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-330(a), is amended by deleting any language contained within subdivision (3) and by inserting the following language:

(3) The first three hundred seventy-five dollars (\$375) per member per annum of membership dues or fees of a recreation club or community service organization; and, if more than one (1) year's dues are paid in advance, such exemption shall be granted so that the three hundred seventy-five dollar (\$375) exemption shall be applied to each year's dues or fees; provided, that this exemption shall not apply to membership dues or fees of country clubs;

SECTION 2. This act shall take effect at 12:02 a.m. on July 1, 2007, the public welfare requiring it.